

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

SHAHID AND ANN KHAN,

Plaintiff,

v.

Case No. 07-50407  
Honorable David M. Lawson

UNITED STATES OF AMERICA, acting by  
and through the INTERNAL REVENUE  
SERVICE,

Defendant.

**ORDER CONSOLIDATING CASES**

and

JONCTION, LLC,

Plaintiff,

v.

Case No. 07-50418  
Honorable David M. Lawson

UNITED STATES OF AMERICA, acting by  
and through the INTERNAL REVENUE  
SERVICE,

Defendant.

and

KPASA, LLC,

Plaintiff,

v.

Case No. 07-50419  
Honorable David M. Lawson

UNITED STATES OF AMERICA, acting by  
and through the INTERNAL REVENUE  
SERVICE,

Defendant.

and

SRK WILSHIRE PARTNERS, LLC,

Plaintiff,

v.

UNITED STATES OF AMERICA, acting by  
and through the INTERNAL REVENUE  
SERVICE,

Defendant.

and

SRK WILSHIRE PARTNERS, INC.,

Plaintiff,

v.

UNITED STATES OF AMERICA, acting by  
and through the INTERNAL REVENUE  
SERVICE,

Defendant.

and

UVIADO, LLC,

Plaintiff,

v.

UNITED STATES OF AMERICA, acting by  
and through the INTERNAL REVENUE  
SERVICE,

Defendant.

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Case No. 07-50421  
Honorable David M. Lawson

Case No. 07-50422  
Honorable David M. Lawson

Case No. 07-50423  
Honorable David M. Lawson

**ORDER CONSOLIDATING CASES**

On July 16, 2007, plaintiffs Shahid and Ann Khan, Jonction, LLC, KPASA, LLC, SRK Wilshire Partners, LLC, SRK Wilshire Partners, Inc., and Uviado, LLC, filed petitions to quash summonses issued by the Internal Revenue Service to Paul Shanbrom, an employee of accounting firm BDO Seidman. The parties have stipulated that the matters should be consolidated.

Pursuant to Fed. R. Civ. P. 42(a), the Court, upon motion or of its own accord, may consolidate multiple proceedings that “involv[e] a common question of law or fact” and are currently pending before the Court. The Court has reviewed the plaintiffs’ petitions in all cases, and finds that they raise identical challenges to the IRS summonses issued to Paul Shanbrom. Furthermore, the cases pose the same issue of law, namely the validity of the IRS summonses.

This Court has discretion to consolidate “all or any of the matters in issue.” Fed. R. Civ. P. 42(a). These cases are still in the preliminary stages, so there is no risk of delaying trial. *See Mills v. Beech Aircraft Corp.*, 886 F.2d 758, 762 (5th Cir. 1989). Discovery in the cases would be largely duplicative, making consolidation a more efficient way to proceed. Finally, since the cases are essentially the same, neither party should be prejudiced by consolidation. *See Lewis v. ACB Business Servs.*, 135 F.3d 389, 412-13 (6th Cir. 1998) (prejudice to parties must be considered).

Accordingly, it is **ORDERED** that Cases 07-50407, 07-50418, 07-50419, 07-50421, 07-50422, and 07-50423 are consolidated for all purposes.

It is further **ORDERED** that orders issued in Case No. 07-50407 through this date shall apply as well in that Cases 07-50418, 07-50419, 07-50421, 07-50422, and 07-50423, and that all further filings in these cases shall be docketed by the Clerk under **Case Number 07-50407**. The parties are instructed to use a multiple caption and include the designation "CONSOLIDATED CASES" in the caption.

s/David M. Lawson  
DAVID M. LAWSON  
United States District Judge

Dated: August 15, 2007

**PROOF OF SERVICE**

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on August 15, 2007.

s/Felicia M. Moses  
FELICIA M. MOSES